SHIMOGA DISTRICT.

Notification No. C. 773—L. B. 23-24, dated 3rd September 1924.

In accordance with Rule 23, issued under Notification No. 959—L. B. 6-18-2, dated 13th July 1918, Mr. Venkatakrishnappa, Member, of the Village Panchayet of Ayanur in the Kumsi Sub-Taluk is elected as Chairman of the Panchayet, *vice* Mr. Rudrappa, resigned.

A. K. SYED TAJ PEERAN,
Deputy Commissioner.

PUTTUR DIVISION.

Notification dated 8th August 1924.

It is hereby notified that the annual cattle fair at Kulgunda in the village of Subramanya Uppinangadi Taluk, South Kanara District, will be held this year from 11th to 26th November 1924 (both days inclusive). The fair will commence on Karthika Pournami (Full Moon Day) and end on New Moon Day the Subramanya Illumination festival day. A fee of two annas will be levied on every head of cattle brought into the fair.

K. N. CHOYIKUTTI,
Revenue Divisional Officer.

CHANNAPATNA TOWN MUNICIPALITY.

Notice dated 15th August 1924.

Notice is hereby given to the inhabitants of the Channapatna Municipal area that the Municipality desire to impose taxes as mentioned below :—

Any inhabitants of the Municipal area objecting to the proposed taxes and the following bye-laws may, within one month from the date of this notice, send his objections in writing to the Municipal Office.

Rules relating to the tax on profession, arts, and callings on office and appointments in the Channapatna Town Municipality, under Section 48 (*j*) of the Municipal Regulation, VII of 1906.

(*i*) On the requisition of the Municipal Council or of such person or persons as may be authorized by them from time to time in this behalf (1) Every person exercising any profession, art, trade or calling or holding any office or appointment shall, within such reasonable period as shall be specified in the requisition, be bound to furnish a statement under his signature, in writing, in the form appended to these rules showing his income or profits for the required year or years.

(*ii*) Every owner or occupier of any building or land within the Town Municipal limits to furnish within a specified time, a list in writing, containing the names of all persons occupying such building or land and specifying the profession, art, trade or calling, office or appointment of every such person.

2. Every employer, or the Head of Secretary of any public or private office or of a firm or company, shall furnish within 15th July of every year (*a*) a list in writing of the names of all persons in his employ, or in the employ of such office, firm or company, with a statement of the salary or income of each of the persons;

(*b*) the above particulars in regard to any incorporated company of which such employer, Head or Secretary, as the case may be, is the agent.

3. Notwithstanding anything in these rules every person commencing to exercise any profession, art, trade or calling or to hold any office or appointment in the Town Municipal limits, who has not been required to furnish a return under Rule VII shall, within thirty days of so commencing give information of the fact to the President, Town Municipal Council.

4. Every person liable to the tax, who shall change either designation of his firm or the nature of his profession, art, trade or calling or office or appointment or his place of business, shall within thirty days of such change, give intimation thereof to the President of the Town Municipal Council.

5. Failure to furnish the information or furnishing information which is untrue required by Rules VII, VIII, X and XI shall be punishable with fine which may extend to Rs. 50.

True return furnished by.....as to his liability.....to profession tax for the year. ....

Name and address of party	Nature of profession art, trade, or calling followed or office, or appointment held	Date from which profession, etc., is followed	Monthly income		Remarks
			Included in the last return	During the current year	
1	2	3			

Date Signature of the party.

(1) In the rules the word "person" shall include a firm, company or association.

(2) Every person who, within the Channapatna Town exercises any profession, art trade or calling or holds any office or appointment bringing him within one or more of the classes of persons specified in the said schedule as payable by persons of the class in which such person is placed."

(3) The tax shall be payable half-yearly in advance in July and January in every year and shall be collected in accordance with the procedure laid down in Chapter VII of the Municipal Regulation and Bye-laws framed under Section 48 (*i*) thereof.

(4) No person shall be liable to tax under these rules in respect of any half-year in which he has exercised a profession, art, trade or calling or held an office or appointment, or a period of less than "sixty days" within the town.

(5) The tax leviable under these rules from a firm, company or association or undivided Hindu family may be levied from any member of that firm, company or association or family.

(6) When a person exercises more than one profession, art, trade or calling or holds more than one office or appointment whether under the same name or different names, the tax shall be calculated on his total annual income or profits from all such sources.

(7) On or before the 1st January and July every year an assessment list in the form appended shall be prepared. The procedure laid down in Sections 63 to 66 of the Municipal Regulation, regarding assessment of a rate on buildings or lands shall apply "*Mutatis Mutandis*" in respect of assessment of this tax. This list will be subject to revision half-yearly or yearly as may be decided by the Council.

(8) (*i*) Any person who has paid the tax for the whole half-year and who ceases during such period to be liable to assessment, shall be entitled to a refund of not less than half the said assessment, provided that no such remission shall be granted unless notice in writing of the fact of his having given up the profession, art, trade or calling or office or appointment has been given to the President of the Municipal Council and that no remission or refund shall take effect for any period previous to the day of the delivery of such notice.

(*ii*) The burden of proving the fact entitling any person to claim relief under this rule shall be upon him.

(UNDER SECTION 59, CLAUSE X.)

Tax on Arts, Professions, Trades and Callings.

CLASS I.

Every person holding any office or appointment, public or private, or employed in any capacity, whose pay, salary or pension amounts to Rs. 2,000 a month or upwards and every person falling under any of the following denominations whose income is estimated to amount Rs. 2,000 a month or upwards :—

	Yearly. Rs. a. p.
(i) Carrying on business as a Company ; (ii) Abkari renters, wholesale and retail traders, and manufacturers of every kind, contractors, boat-owners, auctioneers and commission agents ; (iii) Bankers, money-lender, money-changers and pawnbrokers ; (iv) Editor and Proprietors of Newspapers ; (v) Brokers and dealers in securities, shares of bills of exchange : (vi) Practising Advocates, Pleaders and Law Agents ; (vii) Practising Medical Practitioners of all kinds, including Hakims and Vaidyans ; (viii) Dentists and Veterinary Surgeon ; (ix) Architects and Civil Engineers ; (x) Owners and farmers of markets and toll farmers ; (xi) Keepers of hotels, lodging houses, boarding houses or billiards saloons ; (xii) Builders and Surveyors ; (xiii) Owners of Mills, Warehouses, Printing Presses, Oil-Presses, Cotton Presses and other Presses and Factories of all kinds ; (xiv) Professional Artists, Photographers, Actors, Owners of Manageries of Circuses or Theatical Companies, Musicians and Dancers ; (xv) Dealers in animals or vehicles, and owners or keepers of livery stables or hackney carriages ; (xvi) Artisans	100 0 0

	Rs.	a.	p.
CLASS II.			
Every person described in Class I whose pay, salary or pension amounts, or whose income is estimated to amount, to Rs. 1,500 a month or upwards	75	0	0
CLASS III.			
Every person described in Class I whose pay, salary or pension amounts or whose income is estimated to amount, to Rs. 1,000 a month or upwards	50	0	0
CLASS IV.			
Every person described in Class I whose pay, salary or pension amounts or whose income is estimated to amount to Rs. 500 a month or upwards	25	0	0
CLASS V.			
Every person described in Class I whose pay, salary or pension amounts, or whose income is estimated to amount to Rs. 300 a month or upwards	12	0	0
CLASS VI.			
Every person described in Class I whose pay, salary or pension amounts or whose income is estimated to amount to Rs. 200 a month or upwords	8	0	0
CLASS VII.			
Every person described Class I whose pay, salary or pension amounts or whose income is estimated to amount, to Rs. 100 a month or upwards	4	0	0

Note I.—The above classfication is subject to the following provisos namely:—

Proviso 1.—No owner of a cotton press shall be placed in any class below Class IV.

Proviso 2.—No Wholesale Trader, Banker, Advocate, Architect, Civil Engineer, Mill-owner, or Factory owner shall be placed in any class below Class V.

Proviso 3—No Abkari Renter (other than a mere liquor shopkeeper), Editor or Proprietor of a Newspaper, Broker or other dealer in Securities, Shares of Bills or Exchange, and no First Grade Pleader, Medical Practitioners (other than a Hakim or Vaidyan), Dentist or Veterinary Surgeon shall be placed in any class below Class VI.

Proviso 4.—No Boat-owner, Auctioneer, Money-lender, Second Grade Pleader, Law, agent, owner or Farmer of market, Toll-farmer, keeper of a hotel, Lodging-House, Boarding house or Billiord Saloon, and no Builder, Surveyor or owner of a Warehouse or Press (other than a cotton-press or oil-press) shall be placed in any class below Class VII.

Note II.—A person in receipt of a pension paid from any source shall be deemed to be a person holding an office or appointment within the meaning of this Schedule and of Section 59.

	Rs.
Class VIII—Rupees 50 a month and upwards	2
Class IX—Rupees 30 a month and upwards	1

R. RAMACHANDRA RAO,
President.

MYSORE CITY IMPROVEMENT TRUST BOARD.

EXTRACT FROM THE PROCEEDINGS OF THE 2ND ORDINARY MEETING OF THE BOARD OF TRUSTEES FOR THE IMPROVEMENT OF THE CITY OF MYSORE HELD AT THE CHAIRMAN'S OFFICE (NEW MUNICIPAL OFFICE BUILDINGS) ON FRIDAY THE 29TH AUGUST 1924, AT 8-30 A.M.

Present 4 | Absent 4

I. Proceedings of the meeting held on 31st July 1924.
Confirmed.

II. Re-appropriation of budget grant for the year 1923-24, for submission to Government.
Passed.

VIII. Estimate for Rs. 217 received from the Superintendent, Vani Vilasa Water Works, for laying 1½" galvanized sub-main in the conservancy lane behind the houses of Mr. Krishnasastry and others in Vani Vilasa Road.
Sanctioned.